

**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**

DEPARTMENT: Tax Department

AGENDA DATE: October 28, 2014

CONTACT PERSON NAME AND PHONE NUMBER: David Childs, Ph.D.; Tax Assessor Collector, 212-1736

DISTRICT(S) AFFECTED: All

SUBJECT:

Discussion and action on a Resolution that the City finds that Omar Almela showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 dealer motor vehicle inventory taxes and the tax refund in the amount of \$1,382.91 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on January 31, 2011. The Property Tax Code states that the Tax Collector may issue a refund "within 3 years of the date of the payment" but that "the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

PRIOR COUNCIL ACTION:

September 9, 2014

AMOUNT AND SOURCE OF FUNDING:

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

Information copy to appropriate Deputy City Manager

RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11(c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Omar Almela (“Taxpayer”) has applied for a refund with the tax assessor for their 2010 dealer motor vehicle inventory taxes that were overpaid on January 31, 2011 in the amount of \$1,382.91 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2010 dealer motor vehicle inventory taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

THAT the City finds that Omar Almela showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 dealer motor vehicle inventory taxes and the tax refund in the amount of \$1,382.91 is approved.

ADOPTED this _____ day of _____, 2014.

CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:

David Childs

David Childs, Ph.D.
City Tax Assessor/Collector

OFFICE

JUL 08 2014
 MAP

APPLICATION FOR TAX REFUND

The Consolidated Tax Office collects property taxes for all eligible property taxing entities within El Paso County.

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: Omar Almela	Phone: HOME 915-740-4291 WORK	Property ID# (One application per account) 2005-000-0080-0069
Address (mail refund to): 1461 Darrington Rd. El Paso, TX 79928	Property Address: Dealer Motor Veh Inv and/or Legal Description:	

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. 2010	January 31, 2011	4540 01/31/11	\$ 1,382.91	\$ 1,382.91
2.				
3.				
TOTAL AMOUNT (sum of the above amounts)				\$ 1,382.91

(City Council approval required if over \$2,500)

REQUIRED: Copy of original receipt, front & back of negotiated check, OR bank statement showing item cleared (both the bank & taxpayer name must appear)

REASON FOR OVERPAYMENT:

Tax payer paid bill not knowing he was paying this at the county tax office for his VIT.

"I certify that information given to obtain this refund is true and correct."

Requestor signature: Omar Almela
Printed name: Omar Almela

Date: 7-8-14
Title: _____

Any person knowingly submitting false entries is subject to: (1) Imprisonment of 2 to 10 years, or \$5,000 fine, or both. (2) Imprisonment up to one year, or fine not over \$2,000, or both. (Sec 37.10 Penal Code) An application for a refund must be made within 3 years after the date of the payment or the taxpayer waives the right to the refund (Sec. 31.11(c)).

TAX OFFICE Entry: REFUND APPROVED

Tax Office Approval: _____ **Date:** _____

_____ **Date:** _____

(Placed on City Council Agenda over \$2,500)

DISAPPROVED Returned to sender. See below/attached.

Required documentation (Tax Receipt, Canceled Check, Bank Statement, or Other) not submitted.

Record of overpayment not found on this property.

Property not found as identified, resubmit after correction.

Other: _____




INTERNAL AUDIT OFFICE

Mayor
Oscar Leaser

DATE: September 24, 2014

TO: David W. Childs, Ph.D., Tax Assessor and Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor 

City Council

SUBJECT: Review of Tax Refunds Overpayments that Exceed Three Years

District 1
Ann Morgan Lilly

At the request of the Consolidated Tax Office the following Motor Vehicle Inventory Tax overpayments that exceed the three year period for refund were reviewed:

District 2
Larry Romero

- L & L Used Cars \$90.96
- Omar Almela \$1,382.91

District 3
Emma Acosta

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments.

District 4
Carl L. Robinson

Based on our review, both tax refunds were determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz

cc: Tommy Gonzalez, City Manager
Mark Sutter, Interim Chief Financial Officer

District 7
Lily Limón

District 8
Cortney C. Niland

City Manager
Tommy Gonzalez

Internal Audit Office
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

EL PASO. IT'S ALL GOOD.

Dedicated to Outstanding Customer Service for a Better Community